

FILED

UNITED STATES DISTRICT COURT

for the
Western District of OklahomaCARMELITA REEDER SHINN, CLERK
U.S. DIST. COURT, WESTERN DIST. OKLA.
BY ZH, DEPUTY

JAN 25 2021

Case No. CIV-21-55-C

(to be filled in by the Clerk's Office)

ERIKA JACOBS

Plaintiff(s)

(Write the full name of each plaintiff who is filing this complaint. If the names of all the plaintiffs cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names.)

-v-

Jury Trial: (check one) Yes NoOKLAHOMA TAX COMMISSION

Defendant(s)

(Write the full name of each defendant who is being sued. If the names of all the defendants cannot fit in the space above, please write "see attached" in the space and attach an additional page with the full list of names.)

COMPLAINT FOR A CIVIL CASE

I. The Parties to This Complaint

A. The Plaintiff(s)

Provide the information below for each plaintiff named in the complaint. Attach additional pages if needed.

Name

Street Address

City and County

State and Zip Code

Telephone Number

E-mail Address

ERIKA JACOBS
P O Box 6252
BLOOMFIELD,
Colorado 80021
602-434-3107
Jeneenca2@outlook.com

B. The Defendant(s)

Provide the information below for each defendant named in the complaint, whether the defendant is an individual, a government agency, an organization, or a corporation. For an individual defendant, include the person's job or title (*if known*). Attach additional pages if needed.

Defendant No. 1

Name _____
 Job or Title (*if known*) _____
 Street Address _____
 City and County _____
 State and Zip Code _____
 Telephone Number _____
 E-mail Address (*if known*) _____

Okahoma Tax Commission
 Government AGENCY
 2501 N. Lincoln Blvd
 Oklahoma City
 Oklahoma 73194
 405-521-2212
www.tax.okt.gov

Defendant No. 2

Name _____
 Job or Title (*if known*) _____
 Street Address _____
 City and County _____
 State and Zip Code _____
 Telephone Number _____
 E-mail Address (*if known*) _____

Defendant No. 3

Name _____
 Job or Title (*if known*) _____
 Street Address _____
 City and County _____
 State and Zip Code _____
 Telephone Number _____
 E-mail Address (*if known*) _____

Defendant No. 4

Name _____
 Job or Title (*if known*) _____
 Street Address _____
 City and County _____
 State and Zip Code _____
 Telephone Number _____
 E-mail Address (*if known*) _____

II. Basis for Jurisdiction

Federal courts are courts of limited jurisdiction (limited power). Generally, only two types of cases can be heard in federal court: cases involving a federal question and cases involving diversity of citizenship of the parties. Under 28 U.S.C. § 1331, a case arising under the United States Constitution or federal laws or treaties is a federal question case. Under 28 U.S.C. § 1332, a case in which a citizen of one State sues a citizen of another State or nation and the amount at stake is more than \$75,000 is a diversity of citizenship case. In a diversity of citizenship case, no defendant may be a citizen of the same State as any plaintiff.

What is the basis for federal court jurisdiction? (check all that apply)

Federal question

Diversity of citizenship

Fill out the paragraphs in this section that apply to this case.

A. If the Basis for Jurisdiction Is a Federal Question

List the specific federal statutes, federal treaties, and/or provisions of the United States Constitution that are at issue in this case. They are as follows:

- ① 28 U.S.C. § 1331 a case arising under the United States Constitution or federal laws or treaties is a federal question case.
- ② 18 U.S.C. 1001 making false statements is the common name for the US federal process
- ③ False Claims Act (FCA) Lincoln Law, Statute 4-42-440
- ④ False Claims Act, 31 U.S.C §§ 3729-3733

B. If the Basis for Jurisdiction Is Diversity of Citizenship

1. The Plaintiff(s)

a. If the plaintiff is an individual

The plaintiff, (name) Erika Jacobs, is a citizen of the

State of (name) Colorado

the Plaintiff once lived in Oklahoma from 2018-2019

b. If the plaintiff is a corporation

The plaintiff, (name) _____, is incorporated

under the laws of the State of (name) _____,

and has its principal place of business in the State of (name) _____

(If more than one plaintiff is named in the complaint, attach an additional page providing the same information for each additional plaintiff.)

2. The Defendant(s)

a. If the defendant is an individual

The defendant, (name) _____, is a citizen of

the State of (name) _____ Or is a citizen of

(foreign nation) _____

b. If the defendant is a corporation

The defendant, (name) Oklahoma Tax Commission, is incorporated under the laws of the State of (name) Oklahoma, and has its principal place of business in the State of (name) Oklahoma.

Or is incorporated under the laws of (foreign nation) _____, and has its principal place of business in (name) _____.

(If more than one defendant is named in the complaint, attach an additional page providing the same information for each additional defendant.)

3. The Amount in Controversy

The amount in controversy—the amount the plaintiff claims the defendant owes or the amount at stake—is more than \$75,000, not counting interest and costs of court, because (explain):

The amount of controversy is less than 75,000 but the basis of this law suit is a federal question of fraud and federal employee misconduct per the state of Oklahoma Tax Commission.

III. Statement of Claim

Write a short and plain statement of the claim. Do not make legal arguments. State as briefly as possible the facts showing that each plaintiff is entitled to the damages or other relief sought. State how each defendant was involved and what each defendant did that caused the plaintiff harm or violated the plaintiff's rights, including the dates and places of that involvement or conduct. If more than one claim is asserted, number each claim and write a short and plain statement of each claim in a separate paragraph. Attach additional pages if needed.

See attachment

IV. Relief

State briefly and precisely what damages or other relief the plaintiff asks the court to order. Do not make legal arguments. Include any basis for claiming that the wrongs alleged are continuing at the present time. Include the amounts of any actual damages claimed for the acts alleged and the basis for these amounts. Include any punitive or exemplary damages claimed, the amounts, and the reasons you claim you are entitled to actual or punitive money damages.

The Plaintiff wants the \$209.00 tax refund for 2019 tax return issued to her in the form of a check immediately. The Plaintiff request that her 2018 taxes on the 2019 tax return be reinstated as paid in full on the Oklahoma Tax Commission record as it was in 2019 (paid in full for the amount of \$12.00; only \$12.00 was owed for the 2018 taxes for state return done in 2019 tax return). The Plaintiff also wants the Plaintiff to be reimbursed for all fines and penalties for the late filing of the 2018 tax return due to the Plaintiff's first behavior of the Oklahoma Tax Commission.

V. Certification and Closing

Under Federal Rule of Civil Procedure 11, by signing below, I certify to the best of my knowledge, information, and belief that this complaint: (1) is not being presented for an improper purpose, such as to harass, cause unnecessary delay, or needlessly increase the cost of litigation; (2) is supported by existing law or by a nonfrivolous argument for extending, modifying, or reversing existing law; (3) the factual contentions have evidentiary support or, if specifically so identified, will likely have evidentiary support after a reasonable opportunity for further investigation or discovery; and (4) the complaint otherwise complies with the requirements of Rule 11.

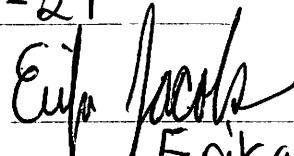
A. For Parties Without an Attorney

I agree to provide the Clerk's Office with any changes to my address where case-related papers may be served. I understand that my failure to keep a current address on file with the Clerk's Office may result in the dismissal of my case.

Date of signing:

1-15-21

Signature of Plaintiff



Printed Name of Plaintiff

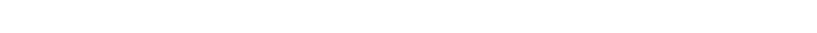
Erika Jacobs**B. For Attorneys**

Date of signing:

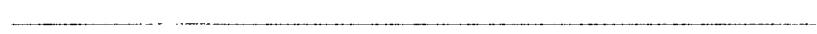
Signature of Attorney



Printed Name of Attorney



Bar Number



Name of Law Firm



Street Address



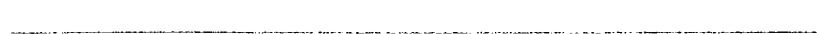
State and Zip Code



Telephone Number



E-mail Address



III. STATEMENT OF CLAIM

Comes Now Erika Jacobs, Plaintiff, in the above styled case to bring a federal lawsuit against the Oklahoma Tax Commission for fraudulent activity on tax returns and federal employee misconduct. Pursuant the following statutes and laws, listed below:

1. **18. U.S.C. {1001: Making false statements (18 U.S.C. § 1001)** is the common name for the United States federal process crime laid out in Section 1001 of Title 18 of the United States Code, which generally prohibits knowingly and willfully making false or fraudulent statements, or concealing information, in "any matter within the jurisdiction " of the federal government of the United States, even by merely denying guilt when asked by a federal agent.

2. US Code 9-42-440, Lincoln Law:

The **False Claims Act** (FCA),^[1] also called the "**Lincoln Law**", is an American federal law that imposes liability on persons and companies (typically federal contractors) who defraud governmental programs. It is the federal Government's primary litigation tool in combating fraud against the Government.^[2]

In 1986, Congress amended the False Claims Act, 31 U.S.C. § 3729 *et seq.*, see generally False Claims Act Amendments of 1986, Pub. L. 99-562, 100 Stat. 3153 (October 27, 1986), reprinted in, 10A USCCAN (December 1986). One of the Congress's objectives in modifying the Act was to encourage the use of qui tam actions in which citizens are authorized to bring, as "private Attorneys General," lawsuits on behalf of the United States alleging frauds upon the government.

3. **False Claims Act, 31 U.S.C. {3729-3733: The United States has both statutory (e.g., the False Claims Act, 31 U.S.C. §§ 3729-3733) and common law rights of action arising from fraud against the government and from the corruption of its officials.**

THE PLAINTIFF STATEMENT OF CLAIM IS AS FOLLOWS:

III. Statement of Claim

The Plaintiff filed her state tax for 2019 claim timely, in the summer of 2020, per the government issued COVID-19 extension for filing taxes. The Plaintiff filed State taxes in 3 states: Oklahoma, Colorado, and Massachusetts. The Plaintiff worked in all states in 2019. **PLEASE SEE EXHIBIT A, PAGE 2.** The states were taxing the Plaintiff income for 2019. The Plaintiff filed her taxes with HR Block, a legitimate tax agency.

The Plaintiff followed up with the State of Oklahoma via phone on several occasions for the status of her state refund of \$209.00 (between the months of August 2020 – November 2020). The Plaintiff was told by state agents that her state taxes for 2019 had been referred to an auditor for review and she should receive a response 7-14 business days. In August of 2020, the Oklahoma tax commission fraudulent adjusted both taxes for 2018 and 2019 and stated to the Plaintiff that she owed the State of Oklahoma Money for both tax years. **Please See Exhibit A, 1-5.** The Plaintiff called the Oklahoma about the fraudulent adjustment of her state tax return for Oklahoma. The Plaintiff was told she had to put in a letter of protest. The Plaintiff timely put in a letter of protest with exhibits on September 16, 2020 via certified mail. The letter of Protest was received by the Oklahoma Tax Commission on 9-22-20 per the USPS. The Plaintiff followed up with the Oklahoma Tax Commission about receipt of letter of protest. It took several weeks before anyone would respond to the Plaintiff to let her know the letter of protest had not been received and that she should send it online for processing. The Plaintiff was advised to resend the letter of protest online. The Plaintiff resent the letter of protest online. The Plaintiff continued to call continually to find out the status of her letter of Protest sent online. Finally, on Nov. 4, 2020 the Plaintiff received an email from the Oklahoma state auditor, Aaron Saunders, stating he was in receipt of the letter of protest and that my income for Oklahoma was not taxed for the other states. **Please See Exhibit A, Pages 7-9.** This was not true. **Please See Exhibit A, page 2.**

The state employee, Aaron Saunders, adjusted Oklahoma state taxes for 2018. The State taxes for 2018 had already been paid and resolved in 2019 with a supervisor at the Oklahoma State Tax Commission. Aaron Saunders, state employee of Oklahoma Tax Commission, without authority went in and altered the Plaintiff's 2018 state taxes in-order to justify his unjust alteration of the Plaintiff 2019 state taxes of Oklahoma. The Oklahoma State Tax Commission sent the Plaintiff a notice stating that she now owes more taxes for the year of 2018 (in which she did not owe anything prior). Per Robin supervisor at the Oklahoma State Tax Commission. The Oklahoma tax auditor was only to review the Oklahoma taxes for 2019 (which were correctly done through HR Block by the Plaintiff).

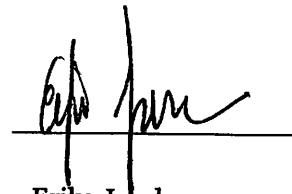
The state employee, Aaron Saunders, of Oklahoma fraudulently adjusted the 2019 state taxes to make a false claim that the Plaintiff owed the State of Oklahoma taxes. The Plaintiff did not owe the State of Oklahoma any state taxes. The Plaintiff asked Mr. Saunders to escalate the issue and he said he would. The Plaintiff never received a response back from the Oklahoma State Tax

III. Statement of Claim

Commission about the status of the escalation until this day. The state of Oklahoma just continues to send the Plaintiff notices that she now owes the State of Oklahoma for state taxes for the years of 2018 and 2019. The State of Oklahoma is even charging the Plaintiff penalties for state taxes in which she does not owe. **Please See Exhibit A, pages 10-13.**

The State of Oklahoma went and fraudulently adjusted the Plaintiff state taxes for 2018 and 2019 in-order to acquire unorthodox state taxes from the Plaintiff. The State of Oklahoma Tax Commission should be investigated, and injunctive actions should be taken for the improper behavior of the tax organization with the Plaintiff taxes. The Plaintiff does have a copy of her Oklahoma state taxes for proof of proper filing. Prior to the fraudulent activity by the Oklahoma Tax Commission the Plaintiff did not owe any balance to the State of Oklahoma. This civil action lawsuit is a federal question of fraud and improper conduct of federal/state employees of grave public importance.

This 16th day of January, 2020.



Erika Jacobs

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Broomfield, CO 80021

602-434-3107

Jeneencat2@outlook.com